	EV. 4 (10-98) LOCATION FOR TEN ND CERTAIN AUCTIO		ВС	DARD	STATE OF CALIFORNIA OF EQUALIZATION
DUE ON OR I	BEFORE				
[ FOID	]	YOUR ACCOUNT NO.			
				·	

### **NOTICE**

**TEMPORARY SALES LOCATIONS** - The Sales and Use Tax Law requires a Seller's Permit for each sales location. If you do not have a permit for a temporary sales location, you must complete the Temporary Sales Location(s) portion of this form prior to making sales. This allows your Seller's Permit to include those temporary locations. You must file this form with your sales tax return to comply with the law.

**AUCTIONEERS -** Auction events at temporary sales locations which result in taxable sales totaling \$500,000 or more must be reported on this form and filed with your sales tax return.

### See instructions on reverse. Make a copy of this form for your records.

TEMPORARY SALE LOCATION(S)	RECURRING LOCATION? (Column B)	TAXABLE TRANSACTION (Column C)	BOARD USE ONLY			1%
(Column A)			Co. Jur.	Add-on In-Lieu		LOCAL TAX (Column D)
NAME						
STREET ADDRESS SPACE/BOOTH #	☐ Yes					
CITY ZIP	□ No					
NAME		.00				.00.
STREET ADDRESS SPACE/BOOTH #	☐ Yes					
CITY ZIP	□ No	00				00
NAME		.00				.00.
STREET ADDRESS SPACE/BOOTH #	☐ Yes					
CITY ZIP	□ No	.00				.00
NAME		.00				.00
STREET ADDRESS SPACE/BOOTH #	☐ Yes					
	☐ No					
CITY ZIP		.00				.00
NAME						
STREET ADDRESS SPACE/BOOTH #	☐ Yes					
	□ No					
CITY ZIP		.00				.00
NAME						
STREET ADDRESS SPACE/BOOTH #	☐ Yes					
2004	□ No					
CITY ZIP		.00				.00

# INSTRUCTIONS LOCAL TAX ALLOCATIONS FOR TEMPORARY SALES LOCATIONS

#### **GENERAL**

When you make sales at locations which are not registered as your permanent sales location or you are an auctioneer with taxable sales of \$500,000 or more at a single auction event, you are required to report those sales so that the local municipalities receive their correct share of the sales tax.

### **TEMPORARY SALES AND AUCTION LOCATIONS (Column A)**

Name - Enter the name of the location, such as Cal-Expo, Pomona Fairplex, etc., street address, city, zip code of the temporary sales location.

The event operator or local business license office may be able to provide accurate information. If you are unable to provide an address, list the street name and a major cross street or description, such as Star Route 2, one mile north of the intersection of Elm Street and Oak Avenue.

# RECURRING LOCATION? (Column B)

If you make sales at the same temporary sales location at least once each year, check the "yes" box.

## TAXABLE TRANSACTIONS (Column C)

Enter the amount of taxable transactions for each temporary location included in line 12 of your sales tax return (line 11 of the Sales & Use Tax Return Short Form, BOE-401-EZ).

### **BOARD USE ONLY**

Do not make any entries in this column.

## 1% LOCAL TAX (Column D)

Multiply the amount in the Taxable Transactions column by .01 and place the result in this column.